

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

In the Matter of the Marriage of)	
)	No. 62314-1-I
RUSSELL A. BLACK,)	
)	
Appellant,)	
)	DIVISION ONE
and)	
)	UNPUBLISHED OPINION
GRETCHEN C. BLACK,)	
)	
Respondent.)	FILED: June 15, 2009
_____)	

Dwyer, J. — Russell Black appeals from a child support modification proceeding. Finding no abuse of discretion or error in the trial court’s calculation of income, day care and medical expenses, and business expenses, or in the court’s allocation of the federal tax exemption and refusal to impose sanctions for intransigence, we affirm.

FACTS

Russell and Gretchen Black dissolved their marriage in October 2003.¹ The court also entered a parenting plan and child support order. On December 26, 2006, Gretchen petitioned for a modification of the parenting plan and the child support order. Following mediation, the parties resolved all parenting issues. Child support issues went to trial on June 25, 2008, and the court entered a final child support order on July 25, 2008. The court denied Russell’s motion for reconsideration on August 18, 2008.

¹ For purposes of clarity, we use the parties’ first names.

DECISION

On appeal, Russell challenges the trial court's resolution of several disputed support issues. We review the trial court's decisions in a child support modification proceeding for an abuse of discretion. In re Marriage of Schumacher, 100 Wn. App. 208, 211, 997 P.2d 399 (2000). We will not reverse the trial court's decision unless it is manifestly unreasonable or based on untenable grounds or reasons.

Schumacher, 100 Wn. App. at 211.

We note that many of Russell's contentions on appeal consist of nothing more than conclusory allegations of trial court error, unsupported by any meaningful legal argument or discussion of the specific evidence before the trial court. Inadequate argument generally precludes appellate review. See Cowiche Canyon Conservancy v. Bosley, 118 Wn.2d 801, 809, 828 P.2d 549 (1992) (appellate court need not consider claims that are inadequately argued or unsupported by relevant authority).

Unreimbursed Medical Expenses

The trial court found that Gretchen was entitled to reimbursement for extraordinary medical expenses she had incurred. Although Russell appears to assign error to the sufficiency of the evidence to support the trial court's calculation of those expenses, his argument is devoted primarily to the claim that Gretchen violated discovery rules by failing to provide documentation of the expenses until a few days before trial.

Under the terms of a temporary support order, the parties were to share equally any extraordinary medical expenses. Gretchen testified in detail about those expenses and identified the basis for the specific amounts she was requesting. On

appeal, Russell does not address the substance of her testimony or the nature of the other evidence before the trial court. Under the circumstances, Russell's conclusory assertion that there was "no such evidence" presented at trial on this issue is patently incorrect and insufficient to demonstrate any error in the trial court's decision.

Calculation of Gretchen's Income

Russell contends that the trial court erred in using Gretchen's 2007 tax return as the basis for calculating her current income. He acknowledges that she suffered injuries in a 2006 auto accident that limited the number of hours she could work as a dental hygienist but claims there is no evidence she cannot currently work full time. But Gretchen testified that her recovery from the accident was not complete at the time of trial and that her injuries still prevented her from working full time, just as they did during 2007. Consequently, the evidence amply supported the trial court's decision to rely on her 2007 income tax return to calculate Gretchen's monthly income.

Gretchen's Business Expenses

Russell contends that the trial court abused its discretion in permitting Gretchen to deduct from her gross income business expenses related to her acting and modeling employment. Without citation to authority, he asserts that Gretchen is not self-employed, that her activities constitute a "hobby," and that the deductions should not be permitted for purposes of calculating her child support obligation.

RCW 26.19.071(5)(h) authorizes the trial court to deduct "[n]ormal business expenses" for "self-employed persons" when calculating net income. The trial court

in this case adopted the business deductions that Gretchen claimed on her 2007 income tax return, which included expenses for hair and skin care, acting classes, and photographs, as well as telephone, Internet, and car expenses. Although deductible business expenses for federal income tax purposes are not controlling for child support calculations, see In re Marriage of Mull, 61 Wn. App. 715, 722, 812 P.2d 125 (1991), Russell has not cited any authority suggesting that Gretchen's acting employment and income do not constitute "self-employment" for purposes of RCW 26.19.071(5)(h) or that any of her individual deductions do not qualify as "[n]ormal business expenses."

Russell claims that because Gretchen's business expenses exceeded her acting income in 2007, the deductions are, in effect, a voluntary reduction of income that should not affect her child support obligation. Cf. Lambert v. Lambert, 66 Wn.2d 503, 510, 403 P.2d 664 (1965) ("Voluntary reduction in income or self-imposed curtailment of earning capacity, absent a substantial showing of good faith, will not constitute such a change of circumstances as to warrant a modification."). But Russell does not identify any evidence suggesting that Gretchen's pursuit of her acting and modeling employment was done in bad faith or with the intent to evade her child support obligation. Cf. Mull, 61 Wn. App. at 722. Under the circumstances, the trial court did not abuse its discretion in calculating Gretchen's net income.

Russell's Business Expenses

Russell contends that if the trial court permits Gretchen to deduct her business expenses, he should be permitted to deduct his business expenses as well.

The precise nature of this alleged error is unclear. The approved child support worksheet attached to the final child support order reflects that both Gretchen and Russell are deducting normal business expenses from their gross incomes. Russell has failed to identify any error or abuse of discretion.

Back Day Care and Medical Insurance Premiums

Russell concedes that he was obligated to reimburse Gretchen for one-half of the day care expenses for the period from September 2006 through June 2007. Gretchen's evidence, which the trial court accepted, established this amount as \$1,110. On appeal, Russell asserts that the evidence established only \$965, but provides no citation to the record to support this claim.

Russell also contends that he is entitled to a reimbursement of \$4,023.80 for Gretchen's one-half share of medical insurance premiums as extraordinary medical expenses. But the evidence was disputed as to which party had paid insurance premiums during various time periods. The trial court credited Russell with a reimbursement of \$840.25 for medical insurance premiums. Because Russell does not address the trial court's decision, he has failed to demonstrate any error or abuse of discretion.

Tax Exemption

The trial court allocated the tax exemption for the child to each party in alternating years. Because Russell had claimed the tax exemption for 2007, he is next entitled to the exemption for 2009. Russell acknowledges that the trial court properly conditioned his right to claim the exemption by being current on child support payments at the end of the year, but asserts the trial court should not have


conditioned the exemption on being current on day care payments as well. Because Russell has not cited any authority suggesting the trial court's decision was unreasonable or improper, we decline to consider the issue further.

Attorney Fees for Intransigence

Russell contends that the trial court abused its discretion by not awarding attorney fees for intransigence when Gretchen failed to supply financial documents in a timely manner. But the trial court considered the parties' arguments regarding the alleged discovery violations and declined to impose sanctions, finding that there was no clear violation of a separate agreement to exchange financial documents and that "[i]t looks like, in any event, what was supposed to happen has been done."

Russell fails to demonstrate any abuse of discretion.²

Affirmed.

A handwritten signature in cursive script, reading "Dwyer, A.C.J.", written over a horizontal line.

WE CONCUR:

² Gretchen has moved to strike Russell's reply brief, alleging that it was not properly served and that it goes beyond the scope of her response brief. The motion is denied. Service of the brief was valid. See RAP 18.5(a); CR 5. In any event, this court is able to determine which portions of a brief are properly considered.

No. 62314-1/7

Grosse, J

Edington, J